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REMARKS

Applicants have carefully reviewed the Office Action dated March 23, 2006. Applicants have amended Claims 15, 33, 47 and 54 to more clearly point out the present inventive concept. Reconsideration and favorable action of the claims as amended, is respectfully requested.

Claims 15, 17-33, 35-45, 47, 49-54 and 56-60 were rejected under 35 U.S.C. §112 first paragraph as failing to comply with the written description requirement. The newly added language in the previous Office Action to which the Examiner has raised this objection has been removed. Withdrawal of the rejection is respectfully requested.

Claims 15, 21, 27-30, 32, 33, 39, 47, 51, 54 and 58 were rejected under 35 U.S.C. §103(a) as being unpatentable over *Iwamatsu* in view of *Gehring* and further in view of *Blauert et al.* ("*Blauert*"). Claim 15 has been amended to more particularly recite a method for real time virtual positioning of a sound source in a three dimensional space as perceived during playback with respect to a plurality of listening positions. The method includes the step of "processing a non-binauralized input sound signal representing the sound source to provide a plurality of sound signals, each representing the sound source, each of the plurality of sound signals corresponding to one of a plurality of virtual locations disposed in an azimuthal plane with respect to a central listening position." Furthermore, Claim 15 recites the step of "playing the left and right output signals through respective left and right loud speakers of localized speaker headsets at the plurality of listening positions, wherein the left and right output signals provide a sound source at each of the plurality of listening positions appearing to have a constant virtual distance between the central listening position and each of the plurality of virtual locations." Thus, using the above described method, a binauralized output providing a sound signal appearing to have a constant distance between a plurality of virtual locations and a central listening positions may be provided to each of a plurality of listening positions. Thus, each user in, for example, a movie theater, would receive the same listening experience, and each listener would receive audio as if they were in the central listening position. Applicants respectfully submit that these limitations are

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not disclosed by the combination of *Iwamatsu*, *Gehring* and *Blauert*. Therefore, a Notice of Allowance for Claim 15, and all claims dependent therefrom, is respectfully requested.

Claims 33, 47 and 54 include limitations similar to those of Claim 15 and are allowable over the combination of *Iwamatsu*, *Gehring* and *Blauert* for similar reasons. A Notice of Allowance for these claims, and all claims dependent therefrom, is respectfully requested.

Claims 31 and 45 were rejected under 35 U.S.C. §103(a) as being unpatentable over *Iwamatsu* in view of *Gehring* in view of *Blauert* and further in view of *Begault*. Applicants respectfully submit that Claims 31 and 45, being dependent upon previously discussed Claims 15 and 33, are allowable for similar reasons as the *Begault* reference fails to overcome the shortcomings of *Iwamatsu*, *Gehring* and *Blauert*. A Notice of Allowance is respectfully requested.

Claims 18-20, 36-38, 50 and 57 were rejected under 35 U.S.C. §103(a) as being unpatentable over *Iwamatsu* in view of *Gehring* in view of *Blauert* and further in view of *Görke*. Applicants respectfully submit that these claims, being dependent upon previously discussed Claims 15, 33, 47 and 54, are allowable for similar reasons as the *Görke* reference fails to overcome the shortcomings of *Iwamatsu*, *Gehring* and *Blauert*. A Notice of Allowance is respectfully requested.

Claims 17, 22-26, 35, 40-44, 49, 52, 53, 56, 59 and 60 were rejected under 35 U.S.C. §103 as being unpatentable over *Iwamatsu* in view of *Gehring* in view of *Blauert* and further in view of *Miyamori et al.* ("*Miyamori*"). Applicants respectfully submit that these claims, being dependent upon previously discussed Claims 15, 33, 47 and 54, are allowable for similar reasons as the *Miyamori* reference fails to overcome the shortcomings of *Iwamatsu*, *Gehring* and *Blauert*. A Notice of Allowance is respectfully requested.

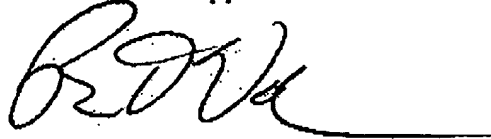
Applicants have now made an earnest attempt in order to place this case in condition for allowance. For the reasons stated above, Applicants respectfully request full allowance of the claims

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as amended. Please charge any additional fees or deficiencies in fees or credit any overpayment to Deposit Account No. 20-0780/OXMO-24,721 of HOWISON & ARNOTT, L.L.P.

Respectfully submitted,
HOWISON & ARNOTT, L.L.P.
Attorneys for Applicants



Brian D. Walker
Registration No. 37,751

BDW:dd:keb

P.O. Box 741715
Dallas, Texas 75374-1715
Tel: 972-479-0462
Fax: 972-479-0464
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